INDIANA
WORKFORCE
DEVELOPMENT
AND ITS WorkOne CENTERS

TO: Indiana's Workforce Investment System

FROM: Teresa L. Voors
Commissioner, Indiana Department of Workforce Development

THROUGH: Scott Sanders
Chief Financial Officer

DATE: January 2, 2009

SUBJECT: DWD Policy 2008-20
Accelerated Unemployment Insurance Tax Payments

Purpose
To explain employer requirements when accelerated unemployment insurance tax payments under Schedule "A" of IC § 22-4-10-1 are in effect

Rescission
None

Contents
Pursuant to the authority granted by Indiana Code § 22-4-10-1, Indiana's Unemployment Insurance Board (UI Board), when schedule "A" of IC § 22-4-11-3 is in effect, may accelerate unemployment insurance (UI) tax payments. When the UI Board determines that UI tax payments should be accelerated under the conditions set forth in the law, each subject employer will be notified by regular mail not less than thirty (30) calendar days prior to the date the accelerated, UI tax contribution is due. The employer will estimate the amount of the accelerated tax payment based on its projection of its estimated payroll for the accelerated quarter and will remit that amount in whole, or in a percentage of the whole, as determined by the UI Board.

Any amount of the estimated, accelerated payment, which exceeds the amount of tax actually owed by any employer for the quarter to which the acceleration applies will not be refunded to that employer, but will be applied as a credit against that employer's future liability for UI tax.

If the amount of estimated, accelerated tax is less than that amount actually owed by any employer for the quarter to which the acceleration applies, the difference between the estimated tax paid and the actual tax owed will be paid at the time the tax is normally due for the quarter of the accelerated payment.

IDWD will enforce accelerated contributions in the same manner as regular UI tax contributions.

Review Date
December 31, 2009

Ownership
Director of Unemployment Insurance Tax Administration
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 317.233.3150

Effective Date
January 1, 2009

Action
Indiana's workforce investment system will follow the guidance contained in this policy. Directors and managers will ensure that staff who work with this policy's subject matter are aware of the details contained in this policy and follow its guidelines.